

FILED
DEC 10 2008
By PATRICK E. DUFFY, CLERK
DEPUTY CLERK, MISSOULA

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MONTANA
MISSOULA DIVISION

UNITED STATES OF AMERICA,)	CR 08-52-M-DWM-1
)	
Plaintiff,)	
)	
vs.)	ORDER
)	
ANITA B. PAUL,)	
)	
Defendant.)	
_____)	

United States Magistrate Judge Jeremiah C. Lynch entered Findings and Recommendation in this matter on November 19, 2008. Neither party objected and therefore they are not entitled to de novo review of the record. 28 U.S.C. § 636(b)(1); United States v. Reyna-Tapia, 328 F.3d 1114, 1121 (9th Cir. 2003). This Court will review the Findings and Recommendation for clear error. McDonnell Douglas Corp. v. Commodore Bus. Mach., Inc., 656 F.2d 1309, 1313 (9th Cir. 1981). Clear error exists if the Court is left with a "definite and firm conviction that a mistake has been committed." United States v. Syrax, 235 F.3d 422, 427 (9th Cir. 2000).

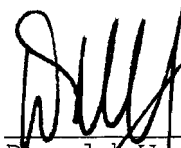
Judge Lynch recommended this Court accept Paul's guilty plea after Paul appeared before him pursuant to Federal Rule of Criminal Procedure 11, and entered her plea of guilty to two

charges of obstruction of IRS laws in violation of 26 U.S.C. § 7172(a) and 18 U.S.C. § 2.

I find no clear error in Judge Lynch's Findings and Recommendation (dkt # 28) and I adopt them in full, including the recommendation to defer acceptance of the Plea Agreement until sentencing when the Court will have reviewed the Plea Agreement and Presentence Investigation Report.

Accordingly, IT IS HEREBY ORDERED that Paul's motion to change plea (dkt #16) is GRANTED.

DATED this 10th day of December, 2008.



Donald W. Molloy, District Judge
United States District Court